

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

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AVAILABILITY OF REVISED PUBLICATION OF TOBACCO REGULATIONS 26 CFR PART 295


Manufacturers of tobacco products
and cigarette papers and tubes:

Purpose. This industry circular is to advise you that a publication of regulations in Title 26, Code of Federal Regulations, Part 295, "Removal of Tobacco Products and Cigarette Papers and Tubes, Without Payment of Tax, for Use of the United States," effective July 1, 1962, is available for purchase.

New Publication of Part 295. The publication provides specific standards, based on past rulings and precedents, under which tobacco products and cigarette papers and tubes may be removed, without payment of tax, for use of the United States and it makes clarifying and conforming changes.

Purchase of Publication. Part 295 designated "Internal Revenue Service Publication No. 215" may be purchased from the Superintendent of Documents, at the price of 5 cents each. The rules of his office require that remittance be made in advance of shipment of publications, either by coupons (sold in sets of 20 for \$1) or by check or money order payable to the Superintendent of Documents.

Inquiries. Inquiries concerning purchase of the publication should be addressed to the Superintendent of Documents, Government Printing Office, Washington 25, D. C. Other inquiries relative to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).


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